



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Publication of the Tier 2 Tax Rates

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: Publication of the tier 2 tax rates for calendar year 2012 as required by section 3241(d) of the Internal Revenue Code (26 U.S.C. section 3241). Tier 2 taxes on railroad employees, employers, and employee representatives are one source of funding for benefits under the Railroad Retirement Act.

DATES: The tier 2 tax rates for calendar year 2012 apply to compensation paid in calendar year 2012.

FOR FURTHER INFORMATION CONTACT: Kathleen Edmondson,

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TIER 2 TAX RATES: The tier 2 tax rate for 2012 under section 3201(b) on employees is 3.9 percent of compensation. The tier 2 tax rate for 2012 under section 3221(b) on employers is 12.1 percent of compensation. The tier 2 tax rate for 2012 under section 3211(b) on employee representatives is 12.1 percent of compensation.

Dated: November 9, 2011

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